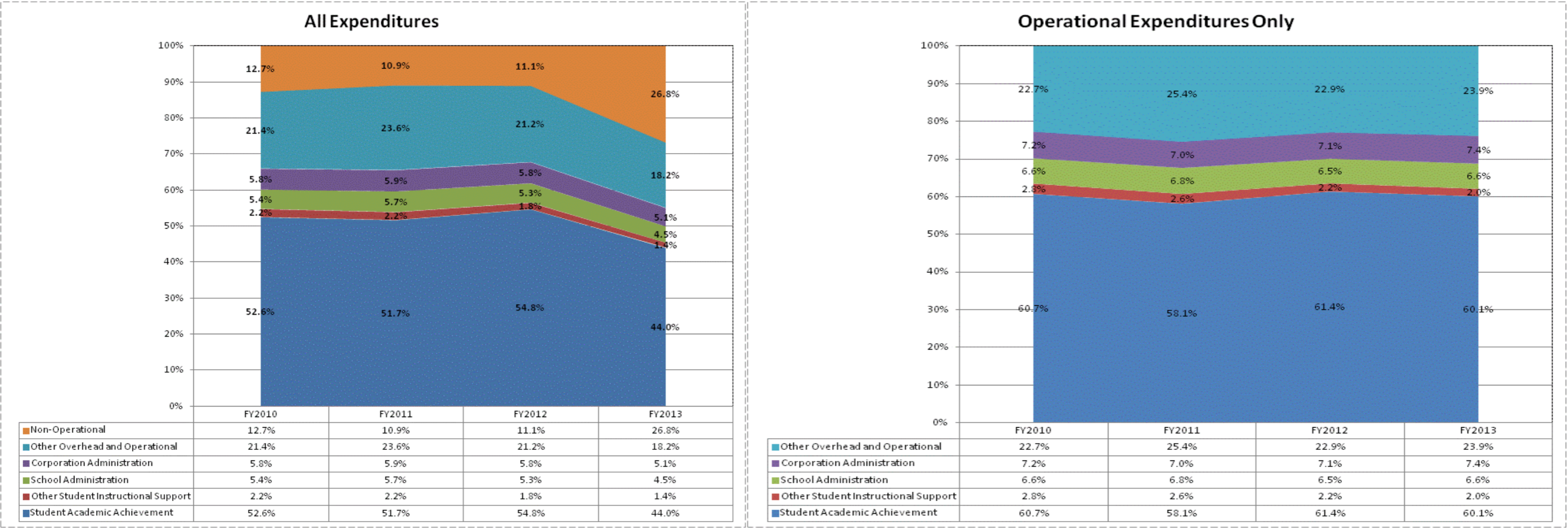


**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data July 2012 - June 2013**  
**Whiting School City (4760)**

Whiting School City (4760)	FY06 % of Total		FY09 % of Total		FY12 % of Total		FY13 % of Total	
	FY 2006	Exp	FY 2009	Exp	FY 2012	Exp	FY 2013	Exp
Student Academic Achievement	\$5,066,978	48.6%	\$5,922,864	56.3%	\$6,305,924	54.8%	\$5,957,824	44.0%
Student Instructional Support	\$734,519	7.0%	\$782,244	7.4%	\$821,191	7.1%	\$801,452	5.9%
Overhead and Operational	\$2,453,424	23.5%	\$2,828,976	26.9%	\$3,117,036	27.1%	\$3,161,983	23.3%
Nonoperational	\$2,165,072	20.8%	\$982,987	9.3%	\$1,273,251	11.1%	\$3,629,118	26.8%
Grand Total	\$10,419,992		\$10,517,070		\$11,517,403		\$13,550,376	

	FY 2006	FY 2009	FY 2012	FY 2013
Student Instructional Expenditures (Academic Achievement plus Support)	55.7%	63.8%	61.9%	49.9%



School Corporation Expenditures by Expenditure Type  
Biannual Financial Report Data July 2012 - June 2013  
Whiting School City (4760)

Account	FY 2006	FY 2009	FY 2012	FY 2013	Increase from FY 2006	Increase from FY 2009	Increase from previous year
<b>Student Academic Achievement</b>							
11050 Regular Programs; Full Day Kindergarten	\$150,192	\$223,104	\$236,633	\$185,134	23%	-17%	-22%
11100 Regular Programs; Elementary	\$933,556	\$1,360,022	\$1,614,561	\$1,653,220	77%	22%	2%
11200 Regular Programs; Middle/Junior High	\$562,773	\$761,059	\$862,807	\$809,552	44%	6%	-6%
11300 Regular Programs; High School	\$969,448	\$1,317,558	\$1,567,235	\$1,505,416	55%	14%	-4%
11350 Regular Programs; High School; Academic Honors Diploma	\$14,445	\$0	\$0	\$0	-100%	N/A	N/A
11355 Regular Programs; High School; Academic Honors High Ability Student Programs	\$16,120	\$44,963	\$54,789	\$54,790	240%	22%	0%
11610 Regular Programs; Alternative Education Programs; Elementary	\$13,959	\$5,798	\$0	\$0	-100%	-100%	N/A
11620 Regular Programs; Alternative Education Programs; Middle/Junior High School	\$9,465	\$4,676	\$0	\$0	-100%	-100%	N/A
11630 Regular Programs; Alternative Education Programs; High School	\$9,561	\$5,100	\$0	\$0	-100%	-100%	N/A
12150 Gifted And Talented; High Ability Student Programs	\$0	\$354	\$532	\$524	N/A	48%	-2%
12350 Physical Impairment; Homebound	\$0	\$476	\$4,206	\$15,126	N/A	> 500%	260%
12510 Culturally Different; Communication Disorders	\$1,907	\$23,228	\$41,496	\$39,904	> 500%	72%	-4%
12900 Other Special Programs	\$140,927	\$201,555	\$615,494	\$695,966	394%	245%	13%
13600 Adult/Continuing Education Programs; Special Interest Programs	\$580	\$651	\$756	\$209	-64%	-68%	-72%
13900 Adult/Continuing Education Programs; Other Adult/Continuing Education Program	\$9,371	\$16,956	\$0	\$0	-100%	-100%	N/A
14100 Summer School Programs; Elementary	\$4,753	\$0	\$14,322	\$12,672	167%	N/A	-12%
14200 Summer School Programs; Middle/Junior High School	\$15,678	\$25,796	\$21,042	\$7,408	-53%	-71%	-65%
14300 Summer School Programs; High School	\$10,635	\$10,937	\$15,388	\$17,054	60%	56%	11%
16100 Remediation Testing	\$6,498	\$13,980	\$3,320	\$1,044	-84%	-93%	-69%
16200 Preventive Remediation	\$7,306	\$1,969	\$0	\$613	-92%	-69%	N/A
17300 Payments to Other Governmental Units Within State; Area Vocational School (Participa	\$0	\$2,825	\$157,190	\$125,671	N/A	> 500%	-20%
17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Speci	\$697,492	\$1,307,089	\$315,485	\$156,877	-78%	-88%	-50%
17500 Payments to Other Governmental Units Within State; Special Education; Interlocal Agr	\$17,087	\$39,945	\$4,282	\$0	-100%	-100%	-100%
22110 Improvement of Instruction; Service Area Direction	\$1,202	\$0	\$0	\$0	-100%	N/A	N/A
22120 Improvement of Instruction; Instruction and Curriculum Development	\$67,273	\$121,432	\$74,144	\$70,118	4%	-42%	-5%
22220 Library/Media Services; School Library	\$79,529	\$110,875	\$111,343	\$109,868	38%	-1%	-1%
22230 Library/Media Services; Audiovisual	\$668	\$1,075	\$1,467	\$392	-41%	-64%	-73%
22360 Instruction, Related Technology; Network Support	\$317,996	\$321,441	\$589,433	\$496,266	56%	54%	-16%
25570 Textbooks for Rent or Resale; Materials and Supplies	\$4,070	\$0	\$0	\$0	-100%	N/A	N/A
26497 2007 Account Code - Teachers Retirement Fund	\$186,049	\$0	\$0	\$0	N/A	N/A	N/A
<b>Student Academic Achievement Total</b>	<b>\$4,248,540</b>	<b>\$5,922,864</b>	<b>\$6,305,924</b>	<b>\$5,957,824</b>	<b>40%</b>	<b>1%</b>	<b>-6%</b>
<b>Student Instructional Support</b>							
21120 Attendance and Social Work Services; Attendance Services	\$31,309	\$11,430	\$9,775	\$7,696	-75%	-33%	-21%
21130 Attendance and Social Work Services; Social Work Services	\$28,346	\$42,023	\$45,331	\$45,033	59%	7%	-1%
21190 Attendance and Social Work Services; Other Attendance and Social Work Services	\$1,195	\$2,965	\$6,499	\$0	-100%	-100%	-100%
21220 Guidance Services; Counseling Services	\$60,357	\$85,601	\$74,261	\$67,217	11%	-21%	-9%
21310 Health Services; Service Area Direction	\$0	\$0	\$600	\$300	N/A	N/A	-50%
21340 Health Services; Nurse Services	\$40,975	\$58,964	\$67,135	\$65,850	61%	12%	-2%
21910 Other Support Services, Students; Service Area Direction	\$0	\$0	\$2,022	\$953	N/A	N/A	-53%
24100 Office of The Principal	\$409,771	\$581,260	\$615,569	\$614,403	50%	6%	0%
<b>Student Instructional Support Total</b>	<b>\$571,953</b>	<b>\$782,244</b>	<b>\$821,191</b>	<b>\$801,452</b>	<b>40%</b>	<b>2%</b>	<b>-2%</b>
<b>Overhead and Operational</b>							
23110 Board of Education; Service Area Direction	\$27,578	\$24,197	\$24,763	\$24,252	-12%	0%	-2%
23150 Board of Education; Legal Services	\$38,424	\$66,566	\$63,802	\$51,246	33%	-23%	-20%
23160 Board of Education; Promotion Expenses	\$3,018	\$1,970	\$1,741	\$3,147	4%	60%	81%
23190 Board of Education; Other Governing Body Services	\$27,090	\$35,010	\$41,901	\$54,865	103%	57%	31%
23210 Executive Administration; Office of The Superintendent	\$239,717	\$258,055	\$278,727	\$283,300	18%	10%	2%

**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data   July 2012 - June 2013**  
**Whiting School City (4760)**

Account	FY 2006	FY 2009	FY 2012	FY 2013	Increase from FY 2006	Increase from FY 2009	Increase from previous year
23230 Executive Administration; Staff Relations and Negotiations	\$0	\$0	\$0	\$149	N/A	N/A	N/A
25120 Fiscal Services; Service Area Direction	\$41,891	\$106,439	\$99,488	\$108,559	159%	2%	9%
25140 Fiscal Services; Receiving and Disbursing Funds	\$33,990	\$58,168	\$62,572	\$63,074	86%	8%	1%
25150 Fiscal Services; Payroll Services	\$41,764	\$66,616	\$69,834	\$70,964	70%	7%	2%
25191 Other Fiscal Services; Refund of Revenue	\$0	\$978	\$406	\$1,042	N/A	7%	157%
25192 Other Fiscal Services; Petty Cash	\$0	\$850	\$525	\$525	N/A	-38%	0%
25195 Other Fiscal Services; Bank Account Service Charge	\$0	\$0	\$25,945	\$27,887	N/A	N/A	7%
25720 Personnel Services; Recruitment and Placement	\$243	\$0	\$0	\$0	-100%	N/A	N/A
25750 Personnel Services; Health Services	\$6,035	\$1,706	\$2,915	\$3,354	-44%	97%	15%
26100 Operation and Maintenance of Plant Services; Service Area Direction	\$43,111	\$80,537	\$49,158	\$82,001	90%	2%	67%
26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$736,259	\$1,013,535	\$1,043,418	\$1,047,476	42%	3%	0%
26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$3,172	\$5,804	\$5,225	\$4,553	44%	-22%	-13%
26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$134,215	\$184,347	\$214,908	\$223,775	67%	21%	4%
26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$393	\$0	\$0	\$0	N/A	N/A	N/A
26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$850	\$958	\$3,894	\$2,127	150%	122%	-45%
26600 Operation and Maintenance of Plant Services; Security Services	\$4,613	\$17,629	\$0	\$0	-100%	-100%	N/A
26700 Operation and Maintenance of Plant Services; Insurance	\$99,082	\$98,436	\$104,745	\$140,001	41%	42%	34%
26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Pla	\$0	\$0	\$0	\$18,242	N/A	N/A	N/A
27010 Student Transportation; Service Area Direction	\$74,771	\$102,941	\$149,616	\$111,151	49%	8%	-26%
27100 Student Transportation; Vehicle Operation	\$184,642	\$197,129	\$199,280	\$205,172	11%	4%	3%
27200 Student Transportation; Monitoring Services	\$4,110	\$2,340	\$0	\$0	-100%	-100%	N/A
27300 Student Transportation; Vehicle Servicing and Maintenance	\$33,412	\$47,592	\$78,467	\$55,642	67%	17%	-29%
27400 Student Transportation; Purchase of School Buses	\$35,000	\$46,868	\$43,571	\$0	-100%	-100%	-100%
27500 Student Transportation; Insurance on Buses	\$11,040	\$7,114	\$9,722	\$10,220	-7%	44%	5%
27900 Student Transportation; Other Student Transportation Services	\$500	\$0	\$4,278	\$4,558	> 500%	N/A	7%
27910 Student Transportation; Bus Driver Training	\$419	\$5	\$450	\$110	-74%	> 500%	-76%
31100 Food Services Operations; Service Area Direction	\$41,113	\$49,640	\$54,754	\$52,869	29%	7%	-3%
31200 Food Services Operations; Food Preparation and Dispensing	\$105,154	\$133,007	\$186,266	\$217,511	107%	64%	17%
31400 Food Services Operations; Food Purchases	\$131,033	\$182,712	\$260,299	\$272,260	108%	49%	5%
31900 Other Food Services	\$15,603	\$37,827	\$36,367	\$21,952	41%	-42%	-40%
<b>Overhead and Operational Total</b>	<b>\$2,118,241</b>	<b>\$2,828,976</b>	<b>\$3,117,036</b>	<b>\$3,161,983</b>	<b>49%</b>	<b>12%</b>	<b>1%</b>
<b>Nonoperational</b>							
33100 Community Service Operations; Direction of Community Services	\$24,569	\$51,491	\$20,673	\$24,850	1%	-52%	20%
33200 Community Recreation	\$2,635	\$2,363	\$0	\$0	-100%	-100%	N/A
33400 Athletic Coaches	\$130,191	\$177,139	\$166,673	\$166,878	28%	-6%	0%
33930 Latch Key Kid Program	\$830	\$1,000	\$0	\$0	-100%	-100%	N/A
41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$10,591	\$0	\$0	\$933,710	> 500%	N/A	N/A
43000 Facilities Acquisition and Construction; Professional Services	\$50,325	\$43,677	\$79,754	\$68,487	36%	57%	-14%
45100 Building Acquisition, Construction and Improvements	\$105,019	\$260,024	\$293,825	\$161,717	54%	-38%	-45%
45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$0	\$0	\$188,240	\$1,694,157	N/A	N/A	> 500%
45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$23,556	\$16,305	\$7,275	\$5,106	-78%	-69%	-30%
45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$18,814	\$15,557	\$4,117	\$12,332	-34%	-21%	200%
46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$1,393	\$13,394	\$12,527	\$16,215	> 500%	21%	29%
47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$140,615	\$63,754	\$76,139	\$91,835	-35%	44%	21%
49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$3,183	\$806	\$26,170	\$9,173	188%	> 500%	-65%
51100 Debt Services; Principal on Debt; Bonds	\$0	\$115,000	\$226,298	\$252,844	N/A	120%	12%
52200 Debt Services; Interest on Debt; Temporary Loans	\$182,870	\$172,279	\$26,821	\$8,567	-95%	-95%	-68%
53100 Debt Services; Lease Rental; Buildings ; Principal	\$1,375,500	\$0	\$0	\$0	-100%	N/A	N/A
53300 Debt Services; Lease Rental; School Buses ; Principal	\$55,032	\$0	\$0	\$0	-100%	N/A	N/A
54200 Common School Fund; Principal	\$0	\$48,708	\$139,267	\$179,068	N/A	268%	29%

School Corporation Expenditures by Expenditure Type  
Biannual Financial Report Data July 2012 - June 2013  
Whiting School City (4760)

Account	FY 2006	FY 2009	FY 2012	FY 2013	Increase from FY 2006	Increase from FY 2009	Increase from previous year
54250 Common School Fund; Interest	\$0	\$1,490	\$5,473	\$4,179	N/A	180%	-24%
Nonoperational Total	\$2,125,124	\$982,987	\$1,273,251	\$3,629,118	71%	269%	185%
Prorated By Fund							
26491 2007 Account Code - PERF	\$90,356	\$0	\$0	\$0	N/A	N/A	N/A
26492 2007 Account Code - Social Security	\$340,444	\$0	\$0	\$0	N/A	N/A	N/A
26493 2007 Account Code - Workmen's Compensation	\$52,613	\$0	\$0	\$0	N/A	N/A	N/A
26494 2007 Account Code - Group Insurance	\$838,164	\$0	\$0	\$0	N/A	N/A	N/A
26496 2007 Account Code - Unemployment Compensation	\$11,958	\$0	\$0	\$0	N/A	N/A	N/A
26498 2007 Account Code - Severance / Early Retirement Pay	\$22,599	\$0	\$0	\$0	N/A	N/A	N/A
Prorated By Fund Total	\$1,356,133	\$0	\$0	\$0	N/A	N/A	N/A